

**CITY OF BALTIMORE**  
**ORDINANCE 24 - 349**  
**Council Bill 24-0520**

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Introduced by: The Council President  
At the request of: The Administration (Department of Finance)  
Introduced and read first time: April 15, 2024  
Assigned to: Finance and Performance Committee  
Committee Report: Favorable  
Council action: Adopted  
Read second time: June 10, 2024

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**AN ORDINANCE CONCERNING**

**Parking Facilitators and Taxes**

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FOR the purpose of requiring online, mobile, and other third-party booking platforms for parking spaces to pay the City parking tax required by City Code Article 28, Subtitle 22 and defining certain terms.

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BY repealing and re-ordaining, with amendments  
Article 28 - Taxes  
Sections 22-1(c) through (j), 22-3(a), 22-5(a)(1)  
Baltimore City Code  
(Edition 2000)

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BY adding  
Article 28 - Taxes  
Section 22-1(c)  
Baltimore City Code  
(Edition 2000)

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**SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the Laws of Baltimore City read as follows:

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**Baltimore City Code**

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**Article 28. Taxes**

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**Subtitle 22. Parking Tax**

**EXPLANATION:** CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.  
Underlining indicates matter added to the bill by amendment.  
~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

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1 § 22-1. Definitions.

2 (C) *FACILITATOR.*

3 “FACILITATOR” MEANS A BUSINESS ENTITY THAT MAKES PARKING SPACES IN THE CITY  
4 AVAILABLE FOR USE BY A PERSON THROUGH AN ONLINE, MOBILE, OR OTHER THIRD-PARTY  
5 BOOKING PLATFORM:

6 (1) FOR A CERTAIN AMOUNT OF TIME; AND

7 (2) FOR A FEE.

8 (D) [(c)] *Garage.*

9 “Garage” means any structure or part of a structure for the parking of 3 or more motor  
10 vehicles in exchange for a fee or other consideration.

11 (E) [(d)] *Motor Vehicle.*

12 “Motor vehicle” means:

13 (1) any self-propelled vehicle; and

14 (2) any other vehicle required to be registered under the laws of this State or  
15 of any other state.

16 (F) [(e)] *Operator.*

17 “Operator” means any person who controls, conducts, or operates a parking lot or garage.

18 (G) [(f)] *Parking.*

19 “Parking” means any parking, storing, housing, or keeping of a motor vehicle, whether  
20 self-service, valet-service, long-term, short-term, ticketed metered, THROUGH  
21 COORDINATION WITH A FACILITATOR, for special events only, or otherwise.

22 (H) [(g)] *Parking lot.*

23 “Parking lot” means any outdoor area or space for the parking of 3 or more motor  
24 vehicles in exchange for a fee or other consideration.

25 (I) [(h)] *Person.*

26 (1) *In general.*

27 “Person” has the meaning stated in § 1-107(a) {“Person: In general”} of the City  
28 Code’s General Provisions Article.

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1           (2) *Inclusion of governmental entities.*

2           Notwithstanding § 1-107(b) {"Person: Exclusion"} of the General Provisions Article,  
3           in this subtitle "person" also includes a governmental entity or an instrumentality or  
4           unit of a governmental entity.

5           (J) [(i)] *Transaction.*

6           "Transaction" means the parking of a motor vehicle on a parking lot or in a garage in  
7           exchange for a fee or other consideration.

8   **§ 22-3. Collection and remittance.**

9           (a) *In general.*

10          For all parking, whether on an hourly, daily, weekly, monthly, or longer basis, the tax is  
11          20% of [the] ANY fee or other consideration received, directly or indirectly, BY THE  
12          OPERATOR OF THE PARKING LOT OR GARAGE OR THE FACILITATOR, for or in connection  
13          with that parking.

14   **§ 22-5. Collection and remittance.**

15          (a) *Collection.*


16          (1) (i) Except as provided in paragraph (2) of this subsection, the operator of the parking  
17          lot or garage OR THE FACILITATOR, must collect the tax imposed by this subtitle  
18          from the person seeking the privilege of parking.

19          (ii) The operator OR THE FACILITATOR, must collect the tax at the same time that the  
20          operator OR THE FACILITATOR collects [the] ANY fee or other consideration  
21          charged for parking, whether that fee or other consideration is charged on an  
22          hourly, daily, weekly, monthly, or other basis.

23          **SECTION 2. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30<sup>th</sup> day  
24          after the date it is enacted.

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Certified as duly passed this 24 day of June, 2024


  
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President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,

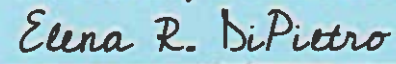
this 24 day of June, 2024

  
\_\_\_\_\_  
Chief Clerk

Approved this 11 day of July, 2024

  
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Mayor, Baltimore City

Approved for Form and Legal Sufficiency  
This 25th Day of June, 2024.

  
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Chief Solicitor